DOCUMENT RESUME

ED 097 814 HE 005 966

TITLE	Preliminary Budget Forecasts for Provincially Assisted Universities of Ontario for the Fiscal Year Ended April 30, 1975. Report to the Council of Ontario Universities.
INSTITUTION	Council of Ontario Universities, Toronto.
PUB DATE	Oct 74
NOTE	73p.
EDRS PRICE	MF-$0.75 HC-$3.15 PLUS POSTAGE
DESCRIPTORS	Budgets; *Educational Finance; *Expenditures; *Foreign Countries; *Higher Education; *Income; Statistical Data; Universities
IDENTIFIERS	*Ontario

ABSTRACT

The summary data and statistical schedules contained in this report reflect budget forecasts for provincially assisted universities of Ontario for the fiscal year ended April 30, 1975. The information shows details of the operating revenue and expenses by function and object of expenses for the universities of Brock, Carleton, Guelph, Lakehead, Laurentian, Nipissing, Hearst, McMaster, Ottawa, Queens, Toronto, Scarborough, Erindale, Trent, Waterloo, Western, Wilfrid Laurier, Windsor, and York. Guidelines and definitions are presented in addition to summary information, which includes operating expenses by object of expenses and function area, operating revenue by source, percentage operating expenses by object of expenses and by university, percentage of operating expenses by functional area and by university, and percentage of operating revenue by source of revenue and by type of fund. (MJM)

ED 047814

BEST COPY AVAILABLE

U.S. DEPARTMENT OF HEALTH
EDUCATION & WELFARE
NATIONAL INSTITUTE OF
EDUCATION
THIS DOCUMENT HAS BEEN REPRODUCED EXACTLY AS RECEIVED FROM THE PERSON OR ORGANIZATION ORIGINATING IT. POINTS OF VIEW OR OPINIONS STATED DO NOT NECESSARILY REPRESENT OFFICIAL NATIONAL INSTITUTE OF EDUCATION POSITION OR POLICY

COMMITTEE OF FINANCE OFFICERS-UNIVERSITIES OF ONTARIO

An Affiliate of the Council of Ontario Universities

HE005966

ED 097814

Report to the Council of Ontario Universities

PRELIMINARY BUDGET FORECASTS FOR PROVINCIALLY ASSISTED UNIVERSITIES OF ONTARIO FOR THE FISCAL YEAR ENDED APRIL 30, 1975

Council of Ontario Universities
Conseil des Universités de l'Ontario
130 St. George Street
Suite 8039
Toronto, Ontario M5S 2T4

October, 1974

74 - 18

COUNCIL OF ONTARIO UNIVERSITIES
CONSEIL DES UNIVERSITÉS DE L'ONTARIO

130 ST. GEORGE STREET, SUITE 8039
TORONTO, ONTARIO M5S 2T4
(416) 920-6865

October 25th, 1974.

The Honourable J.A.C. Auld,
Minister of Colleges and Universities,
6th Floor,
Mowat Block,
Queen's Park,
Toronto, Ontario.

Dear Mr. Minister:

I am pleased to enclose, on behalf of the Council of Ontario Universities, a report showing the preliminary budget forecasts for the provincially assisted universities of Ontario for the fiscal year ending April 30th, 1975.

The Council hopes that this information will prove useful to you.

Sincerely yours,

John B. Macdonald,
Executive Director.

JBM:jlw
Encl.

TABLE OF CONTENTS

1. Committee Report

2. General Caveat

3. Summary Information

Table 1	Operating Expenses by Object of Expense and Functional Area
Table 2	Operating Revenue by Source
Schedule 1A	Operating Expense Analysis Percentage of Operating Expenses by Object of Expense and by University
Schedule 1B	Operating Expense Analysis Percentage of Operating Expenses by Functional Area and by University
Schedule 2	Operating Revenue Analysis Percentage of Operating Revenue by Source of Revenue and by Type of Fund

4. Guidelines and Definitions

5. Individual University Financial Information

REPORT OF

THE COMMITTEE OF FINANCE OFFICERS - UNIVERSITIES OF ONTARIO

TO THE COUNCIL OF ONTARIO UNIVERSITIES

PRELIMINARY BUDGET FORECASTS FOR PROVINCIALLY ASSISTED UNIVERSITIES OF ONTARIO FOR THE FISCAL YEAR ENDED APRIL 30, 1975

The summary data and statistical schedules contained in this report have been compiled from the individual submissions of each of the provincially assisted universities. The submissions show details of the university operating revenue and the operating expenses by function and object of expense.

The guidelines and definitions used to produce reasonable uniformity are identical to those used for the submission of "actual" results of the 1973-74 fiscal year, modified only to condense the number of objects of expense reported upon.

Attention is directed to the General Caveat included in this Report and in particular to the statement that the data reflect preliminary allocations only.

Data for Algoma were not received in time for inclusion in this report.

The Committee is continuing its study of the questions relating to budget forecast reporting and welcomes comments and suggestions.

Chairman - Committee on Financial Reporting - Committee of Finance Officers - Universities of Ontario

Chairman - Committee of Finance Officers - Universities Of Ontario

GENERAL CAVEAT

The data contained in this report reflect budget forecasts prepared prior to the commencement of the 1974-75 fiscal year. The report must therefore be considered as containing preliminary allocations only which may be subject to change as the fiscal year progresses. In particular, these allocations do not recognize the effects of the continuing high rate of inflation.

In view of the fact that universities are now financed on a slip-year basis, care should be taken not to relate 1974-75 projected enrolment statistics shown on Table 2 to the projected formula grants for 1974-75.

In addition to the foregoing there remain differences among the universities in organization, physical environment, management philosophy, budgetary and accounting procedures which render certain of the summary data of revenue and expenses subject to interpretation or clarification.

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

TABLE 1

UNIVERSITY: TOTAL ALL UNIVERSITIES

OBJECT OF EXPENSE \ FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	208013	20039	228052	0	0	0	0	0	0	228052
(II) OTHER INSTRUCTION AND RESEARCH	23731	822	24553	0	0	0	0	0	0	24553
(III) OTHER SALARIES AND WAGES	48916	7249	56165	25954	12082	11146	25559	39741	4663	175310
TOTAL SALARIES AND WAGES	280660	28110	308770	25954	12082	11146	25559	39741	4663	427915
2. FRINGE BENEFITS	25703	3530	29233	2490	1144	942	2699	4252	370	41130
TOTAL SALARIES AND BENEFITS	306363	31640	338003	28444	13226	12088	28258	43993	5033	469045
3. BOOKS AND PERIODICALS	0	0	0	13099	0	0	0	0	0	13099
4. UTILITIES AND TAXES	0	0	0	0	0	0	0	20421	6319	26740
5. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	3420	0	0	0	3420
6. OTHER EXPENSES	33840	3576	37416	2569	12093	3269	6167	16194	12106	89814
7. INTERNAL COST ALLOCATIONS	21	-89	-68	3	-561	-25	-407	-3527	455	-4130
TOTAL	340224	35127	375351	44115	24758	18752	34018	77081	23913	597588

COMPUTING COSTS:	
ACADEMIC	16538
NON-ACADEMIC	8220
TOTAL	24758

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

TABLE 2

UNIVERSITY: TOTAL ALL UNIVERSITIES

SOURCE OF REVENUE / TYPE OF FUND:	OPERATING
1. GOVERNMENT GRANTS	
(I) PROVINCIAL:	
(A) FORMULA	430342
(B) PRIN. & INTEREST REPAYMENTS	0
(C) OTHER	30835
TOTAL PROVINCIAL GRANTS	461177
(II) FEDERAL	464
(III) OTHER	2036
2. FEES (A) TUITION	95616
(B) OTHER	4667
3. LONG TERM DEBT (A) PROVINCIAL	0
(B) OTHER	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	2430
5. OTHER	22499
TOTAL REVENUE	588889
TOTAL EXPENSES (FORWARDED FROM P1)	597988
EXCESS OF REVENUE OVER EXPENSES	-9099

PER UAR-1 (relates to 1975-76 financing and cannot be related to formula grants on this table.)

		NUMBER	ELIGIBLE BIU'S
UNDERGRADUATE	- FULL-TIME FTE	115175.5	181905.3
	- PART-TIME FTE	26547.0	32527.6
GRADUATE	- FULL-TIME FTE	13002.0	49322.0
	- PART-TIME FTE	2429.8	6336.1
TOTAL		157154.2	272090.6

UNIVERSITIES OF ONTARIO

BUDGET FORECAST REPORTING

1974-75

GENERAL

The reporting format of the budget forecast for 1974-75 is confined to the revenue and expenses of the Operating fund. The criteria for the placement of a particular revenue or expense within the Operating fund is the same as that used within the financial records and/or financial statement of the university and should conform to the placement used in reporting upon the 'Actual' revenue and expenses for 1973-74.

Supplementary reporting is not required for the budget forecast and, therefore, the additional forms have not been provided. If you wish to comment on a "material" extraordinary or non-recurring item, this may be done on an attached schedule showing the necessary details, identifying the object of expense and the functional area.

GUIDELINES

The Guidelines and Definitions issued for the 1973-74 'Actual' reporting are to be applied in compiling the 1974-75 budget forecast report. You will note that certain objects of expense have been combined and a cross-reference table is set out on the attached sheet for clarification.

PROVINCIALLY-ASSISTED UNIVERSITIES AND COLLEGES
PERCENTAGE OF OPERATING EXPENSES BY OBJECT OF EXPENSE BY UNIVERSITY
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1979

SCHEDULE IA
OPERATING EXPENSE ANALYSIS

OBJECT OF EXPENSE	BROCK	GUELPH	LAKEH.	LAURE.	LAURS.	MCMAS.	NIP.	NEARST	OTTA.	QUEENS	TRE.	WATER.	WLU	WINL.	YORK	TOTAL
1. SALARIES AND WAGES																
(i) ACADEMIC RANKS	41.9	38.7	39.5	32.5	38.9	44.6	0.0	47.7	38.1	35.7	40.2	41.4	34.2	34.0	31.3	42.5	37.4	41.4	44.2	40.6	43.0	38.1
(ii) OTHER INSTRUCTION AND RESEARCH	1.5	4.5	3.7	3.4	1.5	1.5	0.0	0.0	18.0	1.1	3.2	5.5	4.8	5.7	2.9	0.3	4.5	3.2	0.0	3.4	2.1	4.1
(iii) OTHER SALARIES AND WAGES	24.8	27.7	33.1	35.0	29.1	28.7	0.0	15.8	16.6	28.7	27.2	28.0	30.5	28.9	28.3	28.0	32.7	27.6	24.3	28.9	30.3	29.3
TOTAL SALARIES AND WAGES	69.7	71.3	71.3	71.0	69.4	74.8	0.0	67.5	72.7	70.1	70.6	74.9	69.4	68.7	62.4	71.4	74.1	72.2	68.5	73.0	75.4	71.6
2. FRINGE BENEFITS	7.5	7.1	7.1	7.0	6.0	5.8	0.0	5.7	1.9	4.4	7.1	6.6	6.3	6.2	5.5	7.1	6.0	7.4	5.1	7.1	6.3	6.9
TOTAL SALARIES AND BENEFITS	77.2	78.4	78.4	78.0	75.5	79.6	0.0	73.2	74.5	74.5	78.4	81.5	75.6	74.9	71.9	78.5	80.1	80.1	73.6	80.0	81.7	78.4
3. BOOKS AND PERIODICALS	2.4	3.6	1.9	1.5	2.4	3.2	0.0	2.5	3.3	2.6	2.0	2.1	1.5	1.5	1.6	3.1	2.4	2.6	4.3	3.6	2.4	2.2
4. UTILITIES AND TAXES	5.5	5.2	6.2	6.1	6.2	4.6	0.0	1.2	0.0	4.5	4.1	4.4	3.9	6.3	6.4	3.9	3.6	3.6	3.0	4.2	5.4	4.5
5. SCHOLARSHIPS, BURSARIES, ETC.	0.6	0.6	0.3	0.2	0.3	0.6	0.0	2.8	0.6	0.3	0.6	0.2	0.7	0.6	0.9	0.4	1.0	0.8	2.6	1.0	0.3	0.8
6. OTHER EXPENSES	14.4	11.4	15.9	16.3	16.6	13.7	0.0	20.4	22.2	14.8	16.4	12.5	18.2	17.1	19.5	14.1	13.0	14.4	17.1	13.0	9.9	15.0
7. INTERNAL COST ALLOCATIONS	0.0	0.0	-2.7	-2.2	-0.7	0.6	0.0	0.0	0.0	-1.2	-1.0	-0.5	0.1	0.6	0.0	0.0	0.0	-1.0	0.0	-2.5	-0.1	-0.7
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	0.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Notes: 1. When making comparisons among universities, please refer to the General Caveat and Committee Report.

2. Percentages may not total exactly 100.0 due to rounding.

PROVINCIALLY-ASSISTED UNIVERSITIES OF ONTARIO
PERCENTAGE OF OPERATING EXPENSES BY FUNCTIONAL AREA BY UNIVERSITY
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975

SCHEDULE 1B
OPERATING EXPENSE ANALYSIS

FUNCTIONAL AREA: / UNIVERSITY	INSTRUCTION AND RESEARCH			LIBRARY	ACADEMIC COMPUTING	ACAD. SUB-TOTAL	NON-ACADEMIC COMPUTING	STUDENT SERVICES	ADMIN.	PHYSICAL PLANT	OTHER	TOTAL
	ALL EXCLUDING MEDICINE	MEDICINE	SUB-TOTAL									
BROCK	60.9	0.0	60.9	6.8	3.9	71.6	0.0	2.1	7.8	15.5	2.9	100.0
CARLETON	62.2	0.0	62.2	9.0	2.8	74.0	1.6	3.1	6.8	11.6	3.0	100.0
GUELPH EXCL. OMAF	60.4	0.0	60.4	6.4	2.9	69.7	1.7	3.8	4.6	17.2	3.0	100.0
GUELPH INCL. OMAF	61.9	0.0	61.9	5.0	2.5	69.4	1.4	2.9	5.7	18.3	2.3	100.0
LAKEHEAD	60.9	0.0	60.9	7.0	2.0	69.9	2.0	2.8	7.9	14.9	2.5	100.0
LAURENTIAN	61.9	0.0	61.9	8.5	1.7	72.0	1.7	3.7	7.8	11.7	3.0	100.0
ALGOMA (LAURENTIAN)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NIPISSING (LAURENTIAN)	62.9	0.0	62.9	5.0	0.0	67.9	0.0	4.4	19.8	7.9	0.0	100.0
HEARST (LAURENTIAN)	65.9	0.0	65.9	10.3	0.0	76.2	0.0	0.0	13.1	10.5	0.2	100.0
MCMASTER	51.4	11.2	62.6	7.6	1.9	72.1	1.5	3.0	6.6	14.5	2.3	100.0
OTTAWA	55.2	8.8	64.0	7.4	1.3	72.6	2.0	3.7	5.1	14.8	1.8	100.0
QUEEN'S	56.4	10.1	66.5	7.0	2.7	76.2	1.4	3.0	5.1	11.0	3.3	100.0
TORONTO	50.7	12.1	62.8	7.3	3.8	73.9	1.3	1.8	4.3	11.9	6.7	100.0
SCARBOROUGH (TORONTO)	54.7	0.0	54.7	5.9	1.1	61.7	0.0	1.8	10.2	17.8	8.5	100.0
ERINDALE (TORONTO)	53.9	0.0	53.9	5.9	1.7	61.5	0.0	1.1	11.6	18.5	7.2	100.0
TRENT	59.4	0.0	59.4	8.3	0.9	68.7	0.8	3.9	8.0	13.9	4.8	100.0
WATERLOO	59.4	0.0	59.4	6.6	6.4	72.4	1.4	5.0	6.2	12.1	3.0	100.0
WESTERN	56.5	9.7	66.2	7.8	2.4	76.5	1.9	4.0	4.6	9.2	3.8	100.0
WILFRID LAURIER	57.0	0.0	57.0	9.6	1.7	68.3	0.2	6.0	10.2	11.3	3.7	100.0
WINDSOR	60.4	0.0	60.4	9.6	1.4	71.4	1.4	2.7	5.8	15.0	3.7	100.0
YORK	65.2	0.0	65.2	7.6	1.7	74.5	0.8	3.7	4.7	11.6	4.7	100.0
TOTAL ALL UNIVERSITIES	56.9	5.9 *	62.8	7.4	2.8	72.9	1.4	3.1	5.7	12.9	4.0	100.0

Notes: 1. When making comparisons among universities, please refer to the General Caveat and Committee Report.

2. Percentages may not total exactly 100.0 due to rounding.

* This figure reflects the percentage of total operating funds expended on Instruction and Research in Medicine. The average of the five universities with medical schools is 10.8%.

PROVINCIALLY-ASSISTED UNIVERSITIES OF ONTARIO
PERCENTAGE OF OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR TO END APRIL 30,1975

STATISTICS
OPERATING REVENUE ANALYSIS

SOURCE OF REVENUE	BROCK	CARL.	GUELPH (MAIN)	GUELPH (MAFI)	LAKE.	LAUR.	ALG.	NIP.	NEAREST	MEMAS.	OTT.	QUEEN'S	RYE.	TRENT	WAT.	W'SOT.	WIN.	WLFR.	YORK	TOTAL
1. GOVERNMENT GRANTS																				
(I) PROVINCIAL:																				
(A) FORMULA	70.5	72.3	71.3	65.7	65.0	57.7	0.0	37.3	45.2	70.1	74.4	78.2	74.5	67.2	65.1	55.7	76.1	75.6	70.2	71.8	75.4	73.1
(B) PRIN. & INTEREST REPAYMENTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(C) OTHER	6.7	5.3	1.2	22.9	13.7	19.0	0.0	37.0	23.2	1.2	5.3	2.9	3.0	1.0	0.9	24.1	1.3	2.1	1.2	3.0	0.0	5.2
TOTAL PROVINCIAL GRANTS	78.7	77.7	79.5	88.6	78.3	77.3	0.0	75.5	69.3	79.6	79.8	81.1	78.0	67.2	65.5	79.9	79.4	77.0	71.3	75.5	75.4	78.3
(II) FEDERAL	0.0	0.0	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.3	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.1
(III) OTHER	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.3	0.0	0.0	0.0	0.3
2. FEES (A) TUITION	21.3	19.3	18.1	12.5	17.3	19.4	0.0	22.7	28.0	19.3	19.5	15.0	21.1	29.5	33.0	19.7	17.5	17.7	27.2	19.4	20.2	18.2
(B) OTHER	0.7	1.0	0.7	0.5	0.2	1.4	0.0	1.0	1.2	0.8	1.4	0.7	0.7	1.5	1.5	1.1	0.1	1.2	0.4	0.8	0.4	0.8
3. LONG TERM DEBT (A) PROVINCIAL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(B) OTHER	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.0	0.4	1.2	0.0	0.2	0.0	0.0	0.2	1.9	0.3	0.0	0.4
5. OTHER	1.3	1.5	1.7	3.3	2.6	1.5	0.0	0.4	2.0	0.5	0.1	2.3	0.1	1.1	0.3	2.9	2.5	2.0	0.6	0.7	3.8
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	0.0	135.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Notes: 1. When making comparisons among universities, please refer to the General Caveat and Committee Report.

2. Percentages may not total exactly 100.0 due to rounding.

Actual 1973-74 Object of Expense	Budget Forecast 1974-75 Object of Expense
1. Salaries and Wages (i) Academic ranks (ii) Other instruction and research (iii) Other salaries and wages	1. Salaries and Wages (i) Academic ranks (ii) Other instruction and research (iii) Other salaries and wages
2. Fringe benefits	2. Fringe benefits
3. Books and periodicals	3. Books and periodicals
4. Furniture and equipment (a) Purchase (b) Rental	6. Other expenses
5. Operational supplies and expenses	
6. Cost of goods sold	
9. Renovations and alterations	
10. External contracted services	
12. Principal and interest repayments	
13. Land and site services	
14. Buildings	
15. Miscellaneous	
7. Utilities	4. Utilities and taxes
8. Taxes	
11. Scholarships, bursaries, etc.	5. Scholarships, bursaries, etc.
16. Internal cost allocation	7. Internal cost allocation

....

Budget forecast objects of expense were selected as follows:

1.	Salaries and Wages	
2.	Fringe benefits	- represent major costs of a relatively fixed nature
3.	Books and periodicals	
4.	Utilities and taxes	
5.	Scholarships, bursaries, etc.	- significant area of expenses
6.	Other expenses	- budgets for the objects included are of a more fluid nature and various units of university organization have discretionary powers over the allocation and re-allocation of the expense within the total budget framework.
7.	Internal cost allocation	- retained to allow for display of chargeouts or transfers, to arrive at net operating fund cost.

"UNALLOCATED" OR "RESERVE FOR SHORTFALL"

Included in the budget forecast may be amounts designated as Reserves for enrolment shortfall and/or contingencies or amounts which, at the date of reporting, have not been specifically allocated. The following treatment is recommended for such values -

(1) Include the amount in the expense reporting (using method (2) or (3) below) - do NOT apply as a reduction of revenue.

...

(2) Include in object of expense #6 "Other expenses" with a distribution into the "appropriate" functional column. Any distribution to a function may, of course be completely arbitrary at the date of reporting, however it may be that the unallocated amounts are situated within a functional area, if so this should be reflected in the distribution. Amounts not distributed to specific functional areas should be included in the "Other" column.

OR (3) Distribute such amounts over the objects of expense to reflect the approximate future allocation, if and when the values are released for allocation.

SUBMISSION

Submission of the report for the fiscal year 1974-75 is required by August 1st 1974, and one copy should be forwarded to:

Council of Ontario Universities,
130 St. George Street,
Suite 8039,
Toronto, Ontario.
M5S 2T4

(Do Not send a separate copy to the Ministry of Colleges and Universities at this time).

FINANCIAL REPORTING OF THE TOTAL REVENUE AND EXPENSES OF THE UNIVERSITIES OF ONTARIO FOR THE COUNCIL OF ONTARIO UNIVERSITIES AND THE MINISTRY OF COLLEGES AND UNIVERSITIES FOR THE FISCAL YEAR ENDED APRIL 30TH 1974

GENERAL

The reporting format includes the display of the revenue and expenses of all "funds" of the universities as well as the detail by "functional areas" within the operating expenses. The normal criteria for placement of a particular revenue or expense within a "fund" on the report form is the same as that used within the financial records and/or the financial statement of the university. For example, investment income or Canada Council grants for library books may be shown in 'trust' funds in one university or in capital funds in another university. On the reporting form follow the same identification. However, where a definition specifically requires the placing of items, these should be shown under the appropriate heading regardless of the practice at the university, for example Health Services and Athletics are to be shown under "Student Services" even though they may be carried as Ancillary Enterprises by the university.

It is important to note that the "operating expenses" and "total expenses" of the university should include within the objects ALL expenses, even though the expenses may have been charged to reserves or appropriations on the financial records or financial statements of the university. Transfers should not be made from reserves or appropriations to revenue, as this would result in the reporting of the same revenue upon more than one occasion and, similarly, transfers to reserves and appropriations should NOT be shown as expenses. For further reference see the paragraph on "Reconciliation" on page 19.

...

Separate provision has not been made for showing cost recoveries from external sources because to require this method of reporting could lead to distortion of both revenue and expense under certain circumstances. It is recommended that the items should be handled using one of two methods, viz. -

(1) Show expenses at gross and take "recovery" into revenue.

(2) Show expenses at 'net' i.e. recovery would not show on the reporting form at all.

Examples of the above would be -

(1) Computer service sales to outside organizations.

(2) Sale of central services (e.g. power, heat, etc.) to external institutions.

The criteria for using either (1) or (2) above would be the true and/or comparable reflection of the results, e.g. the costs of the computer centre are primarily for educational purposes and the recovery as revenue is an assist to the university financing. Conversely the sale of power, heat, etc. may depict an overbuilt/over-cost situation which if included at gross would distort the ratio of the expense in the operational area.

Pages A4, A5 and A6 of the reporting forms have been provided to display the "material" items contained within three specific objects of expense. In addition to the foregoing details, you are asked to comment on all "material" extraordinary or non-recurring items included in the functional and/or fund areas. This reporting can be done on an attached supplementary schedule showing the necessary details, identifying the object of expense, the functional or fund area and reconciling the total to the amount shown on the report. As has been stated previously, one of the objects of this reporting is to achieve a true measure of comparability and only by full identification can the extraordinary or non-recurring items be given their

..../3

true consideration.

Submission of the report for the fiscal period ending April 30th 1974 is required by August 1st 1974 on the following basis:

One copy to: Council of Ontario Universities,
130 St. George Street,
Suite 8039,
Toronto, Ontario.
M5S 2T4

One copy to: Ministry of Colleges and Universities,
Mowat Block,
Queen's Park,
Toronto, Ontario.
Attn: Mr. Benson A. Wilson

Separate reporting forms will be used for the submission of 1974-75 budget information and the submission is required to cover "operating" revenue and expenses only. The Guidelines and Definitions attached hereto will also apply to the budget submissions, however reference should be made to the notes accompanying the budget forms for clarification in the combining of certain objects of expense for the budget reporting.

GUIDELINES AND DEFINITIONS

A. OPERATING EXPENSES - FUNCTIONAL AREAS (Page A1 of the financial reporting forms)

1. Instruction and Research - all direct costs of faculties, academic departments, graduate school, summer school, credit extension, deans and departmental offices and other academic functions and expenses attributable to the area of Instruction and Research.

   Note: Costs attributable to the Faculty of Medicine are to be shown in the designated column at the net cost to the university, i.e. recoveries from the Ontario Hospital Commission will be deducted before expenses are entered on the report and will not show as a lump sum offset or as revenue. The expenses of all other areas of Instruction and Research including Health Sciences other than the Faculty of Medicine will be shown in the designated column and a sub-total of Instruction and Research entered in the third column of the report.

2. Library - the institution's main library, branch, faculty or departmental libraries, all purchases of books and periodicals from Operating Expenses should be shown under this functional heading.

3. Computing - costs of all campus computing and electronic data processing installations charged to operating expenses, including the Computing Centre and installations in faculties, schools, departments and other functional areas. If an institution employs a chargeout system of computing costs to users, the expenses should be drawn together and reported under this column. Having drawn together under this function the total costs of computing and EDP installations, an allocation is required

...../5

of the total operating expenses between "Academic" (Instruction and Research and Library) and "Non-academic". The allocation should be reported in the space provided at the bottom of the Financial Reporting form for Operating Expenses. Note: The total of the operating function must be distributed as indicated in order that the breakdown may be included in the summary reporting.

There may be allocations to other Funds of part of the total computer costs and the Object of Expense "Internal Cost Allocation" should be used for the purpose of recording these transfers. This will apply, for example, to charges made to Sponsored Research funds and by making the transfers the function will show the net charge to operating which is then to be allocated.

At the present time the study of computer chargeout systems and cost allocations is still proceeding and further definitions relating to the allocation of computing costs will be forthcoming for future reporting.

4. Student Services - costs of services provided to students by the university in addition to direct teaching, research and administrative services and will include Health Services, Counselling, Athletics, Dean of Men or Women, Placement Services, Student Housing Services, Grants to Student Organizations, Student Programme Costs, e.g. Cultural, Music, Drama, Student Centre costs, Co-ordination. These services may be provided out of general university revenue or wholly or in part by a specific charge included in the incidental fee structure.

Do not include Student Activity Fees collected and turned over to

..../6

Student Councils or Federations where the university is acting in an agency capacity. If any of the foregoing items are carried as Ancillary Enterprises on the statements of the university, the revenue and expenses should be transferred to this functional area for purposes of this report.

5. Administration - costs of the Offices of the President and Vice-Presidents, the Registrar, Research Administration, Board of Governors and Secretariat, Finance and Accounting, Personnel and Purchasing, Institutional Research, Senate Office, etc.

6. Physical Plant - costs of physical facilities, including planning and physical operations, university engineers, maintenance, security and protective services, and all utilities charged to operating expenses. (Please note definition for Utilities on Page 9). If a chargeout system is employed, the expenses should be drawn together and reported under this function, particularly as this relates to renovations and alterations (please see definition of Renovations and Alterations object of expense on Page 9).

7. Other - all other expenses including the Development Office, Alumni Office, Public Relations, Legal, Audit, Convocations and Ceremonies, Insurance, etc.

Please note - The revenue and expenses for non-credit programmes are to be shown under "Other" Funds and not in the Operating Expenses totals.

..../7

B. OBJECTS OF EXPENSES - (Pages A1 and A2 of the financial reporting forms).

1. Salaries and Wages

(i) Academic Ranks - Salaries paid to academic staff from Lecturers to Deans inclusive in faculties, academic departments, summer schools, credit extension courses and other academic functions. Include here all salaries paid to full-time or part-time staff with academic rank, including all payments for leave of absence or sabbatical.

(ii) Other Instruction and Research - include all payments to instructors, tutors, markers, demonstrators, teaching assistants, student research assistants, invigilators, clinical assistants, post-doctoral fellows and other non-ranked (below the rank of lecturer) staff engaged in instruction and research.

Note: Salaries paid from Sponsored Research funds are to be shown under that Fund column and in the sub-object of expense, i.e. 1(i) or 1(ii), according to the rank and/or classification of the recipient.

(iii) Other Salaries and Wages - include all salaries, wages and payments to non-instructional staff (support staff) including technicians, research assistants other than registered students, clerical and secretarial, administrative, physical plant personnel, etc.

Note: All salaries for functions other than instruction and research are to be included in this object even though an individual may hold the equivalent of an academic rank, for example, certain professional librarians or Computing Centre personnel.

..../8

2. Fringe Benefits - the institution's contributions with respect to salaries included in items 1 and 2 for pensions, group life insurance, salary continuance insurance and other costs of a benefit programme along with costs of Workmen's Compensation, free tuition and Unemployment Insurance but excluding memberships or other perquisites of employment.

3. Books and Periodicals - all purchases of books, periodicals, microfilms, microfische and other reference materials, including costs of bookbinding, with respect to the institution's main library, branch and faculty or departmental libraries and departments. In the reporting of Operating Expenses the acquisition of books and periodicals should all show under the functional area of library.

4. Furniture and Equipment - under the appropriate sub-heading of "Purchase" or "Rental", include here all expenses for furniture and equipment, including laboratory equipment, administrative equipment and furnishings, copying and duplicating equipment, computing equipment, maintenance equipment and all items which are normally classified as a fixed asset or the cost of which will benefit the area for more than one fiscal year even if the cost is not capitalized in the records of the university.

5. Operational Supplies and Expenses - include in this object all expenses for supplies which will normally be consumed within the fiscal year, including postage, reproducing, publications, long distance telephone charges, repair materials, maintenance supplies, etc.

6. Cost of Goods Sold - to be used in circumstances of revenue producing activities where inventory method of accounting is normally used, e.g.

..../9

Bookstore, Food Services, etc. This object is to include the laid down cost of goods purchased for resale only and the remaining costs of operating the service, i.e. salaries, supplies, etc., are to be shown in their respective objects. Where a service is externally contracted, the total cost of the contract should be included in the object "External Contracted Services". Your attention is drawn to Page 10 Item 10 particularly as this relates to the contracting of services under ancillary enterprises.

7. Utilities - expenses for fuel, electricity, water, gas, telephone equipment and rental costs. Note that under Operating Expenses the cost of utilities is to be included in total under the functional area Physical Plant.

8. Taxes - include here all property taxes for which there are compensatory grants as well as all other payments for municipal services out of operating funds. Do not include taxes paid in relation to space rental but include with other costs of space rental under Miscellaneous.

   Note: Compensatory grants paid by the Province in lieu of municipal taxes are to be shown in "Other" functional area of Operating Expenses. Payments for municipal services (e.g. garbage disposal, fire protection) out of operating funds are to be shown in the functional column "Physical Plant".

9. Renovations and Alterations - include expenses for renovations and alterations to existing university space but exclude expenses of maintenance, repair or refurbishing. This object is intended to include all expenses of renovations and alterations whether internally performed or

..../10

externally contracted.

If externally contracted include in this object and do NOT include under "External Contracted Services" object. If internally performed, the total costs including labour and material should be brought together in this object.

Note: Repairs and refurbishing are not to be included in this object. The costs of labour, materials or external contracted services for repairs and refurbishing are to be shown in their own objects.

10. External Contracted Services - include here all expenses for services contracted to external agencies and distributed in the functional and/or fund areas. Examples would be cleaning contracts and security services under physical plant, computing services under computing, food services under ancillary enterprises, etc. It should be noted that where food services are contracted, the contract amount should be shown under this object and not under cost of goods sold or other objects even though the contractor may provide a breakdown. Do NOT include contracts for renovations and alterations which should be shown under the object "Renovations and Alterations".

Please use Page A4 of financial reporting forms to show details of the services contracted, adding to the amount shown in each column of the report.

11. Scholarships, Bursaries, etc. - include here only payments to students. Do not include administrative costs which should be shown within their own object under the Student Services function.

..../11

12. Principal and Interest Repayments - include here all principal and interest repayments on university debts. For purposes of this reporting, the OUCAC repayments, both principal and interest, will appear under the Capital Fund column - as will the revenue. Where repayments are made as debt retirement for Ancillary Enterprise assets, show the repayment under the Ancillary Enterprise fund, i.e. do not make an inter-fund allocation to capital even though in the university financial statement the repayment may be made through the capital account.

13. Land and Site Services - include here acquisition costs and land improvements including landscaping, sewers, roads, etc. Also include fees and planning costs relative to the direct expenses.

14. Buildings - include here all expenses which are normally considered part of the construction cost, separating out furniture and equipment and site services from the total contract for inclusion in their specific objects of expenses, where applicable. Include all fees and planning costs relative to the expenses apportioned to this object.

15. Miscellaneous - include here expenses not included in any other object, examples of which would be recruitment, travel, relocation, entertainment, memberships, ceremonials, assistance to student organizations, insurance, legal fees, audit fees, consultants' fees, cost of renting space and land including property taxes paid thereon, etc. Do not include under this object expenses which can be properly identified as belonging to another object, particularly those which fall within the category of operational supplies and expense. Please use Page A5 of the

..../12

financial reporting forms to show details by description and amount of the items included in this object.

16. Internal Cost Allocation - this object is intended only for internal transfers of costs between funds. Wherever possible or feasible direct allocation of expenses should be reported in the Funds and this object should not be used for bookkeeping expediency.

Within the Total Operating Expenses all objects should have direct allocation into the functional areas and this object will therefore only represent the net effect of transfers to other "funds" as they affect the functional areas. On page A1 of the reporting forms, i.e. Operating Expenses, the object will cross-add to a total "net" transfer in or out of the operating fund. On page A2 of the reporting forms, i.e. Expenses, the object must cross-add to Nil.

It is the intention that Objects of Expenses, other than internal cost allocations, will add across the form and the total column will indicate the true cost or expense of the university. The internal cost allocation object should therefore not be used for the distribution of identifiable objects and only used where the specific "transfer" is not identifiable, for example, the transfer of a percentage charge to Ancillary Enterprises from Administration.

Please use page A6 of the financial reporting forms to show the description and gross amounts of internal cost allocations, adding to the "net" in each column of the report.

..../13

C. FUNDS - (Page A2 of the financial reporting forms)

1. Operating - the amounts shown for each object of expense in the operating fund expense column will be transferred from the "total" column on the operating expense report. For the purposes of this report, the operating fund column will include all revenue and expenses which the university considers as "operating".

2. Ancillary Enterprises - are traditionally services provided supplementary to the primary function of Instruction and Research and, although they may be an integral part of university total operations, they should be reported separately in order that their inclusion will not distort the comparability of financial reporting upon Instruction and Research and its directly supportive costs. The separation also follows generally accepted practices of university accounting.

Include here all revenue and expenses from "sales producing" non-teaching areas, including Bookstore, Food Services, Residences, parking, University Press - publishing, property rentals, university facility rentals, theatres, etc. Although a "fee" may be charged for residences, parking, etc., these are considered of a "sales producing" or voluntary type revenue and are therefore not to be confused with Student Services. (See definition of Student Services on Page 5 of the Guidelines).

To reflect properly the operations of Ancillary Enterprises the financial reporting of the Enterprises should include all material direct and indirect expenses, including a reasonable apportionment of university administrative and management charges.

Provisions for depreciation, amortization or replacement of assets are

..../14

considered as transfers to reserves or appropriations and should not be shown as expenses in the year. The reported costs for Ancillary Enterprises should include only the actual expenses for the year and will include expenses which may have been charged to reserves or appropriations in the financial records of the institutions (see also reference to treatment of reserves and appropriations on Page 1 of the Guidelines).

Expenses of replacement and/or additional furniture and equipment and capital debt repayment borne directly from Ancillary Enterprise revenue are to be shown under this Fund column in their respective objects. The costs of buildings, furniture and equipment, etc., provided to Ancillary Enterprises from Capital Fund revenues, including revenues relating to mortgages and debentures, are to be shown under the Capital Fund column.

3. Sponsored Research Fund - the standard definition as used in the CAUBO reports applies to the revenue and expenses shown in this fund column. Overhead charges by the university will show either in the specific object or, if applied on a percentage or in a calculated fashion, will show in the object "Internal Cost Allocations". As for normal financial statement reporting, the revenue will be reported only to the extent that expenses are incurred and there will therefore not be an excess of revenue over expense for this fund.

..../15

4. Other Funds - include in this fund all non-credit revenues and expenses along with any other items that will not classify under the remaining headings. Use the definition of non-credit as for reporting under the Federal-Provincial Fiscal Arrangements Act.

5. Trust and Endowment Funds _ the income and expenses will apply to the "Income" from trust and endowments only and capital receipts and investments will not be shown on this report. The revenue and expenses of this fund may in fact be shown on this report as a "source and application" of trust and endowment income.

6. Capital - include all revenue and expenses normally carried in the capital funds in the financial records and financial statements of the university, except where amounts are transferred from other funds for purposes of offsetting capital expenses, e.g. where Ancillary Enterprise debt retirement is carried in the capital funds and capital income reflects the transfer from Ancillary Enterprises, for purposes of this report, the revenue and expense should be excluded from capital and shown as an expense only under the Ancillary Enterprise fund.

See also reference to Capital expenses for Ancillary Enterprises in Item 2, Page 13.

..../16

7. Total - a cross total of all revenue items is required along with a cross addition of the total revenue of the university. Total expenses from "current" funds are to be carried forward to page A3 from page A2 and the "excess of revenue over expenses" is to be completed for the Operating, Ancillary Enterprises, Sponsored Research, Other and Sub-total columns. The total expenses for Capital and Trust and Endowment have not been brought forward because the comparison with revenue is not meaningful except as it reflects a source of application of funds and does not relate to the financial statements other than upon the balance sheet.

..../17

D. TOTAL REVENUE - (Refer to page A3 of the financial reporting forms)

1. Government Grants - to include all grants from government and government agency sources.

(i) Provincial - home province only.

(a) Formula - include basic grant only. Do not include extra-formula grants such as emerging grants, bilingual grants or municipal tax grants, etc.

(b) Principal and Interest Repayment - refers to repayment on OUCAC debentures or other grants received from the province directly for debt retirement. For purpose of this reporting, both interest and principal are to be shown under the Capital Fund column, as are the expenses.

(c) Other - all other provincial grants including emerging, bilingual, municipal tax, temporary accommodation, O.D.A.F., etc.

(ii) Federal - all grants from the Government of Canada or its agencies, including C.I.D.A., Commonwealth Scholarships, Department of Industry, etc.

(iii) Other - all other government or government agency grants, e.g. municipal, county, foreign, etc.

.../18

2. Fees

(a) Tuition - for credit and non-credit tuition fees only, do not include incidental fees.

(b) Other - all other fees assessed to students, including Health Services and Athletics (to be shown in the "Operating" column) and residences, including both room and board, etc. (to be shown in the "Ancillary Enterprises" column), but excluding fees collected and turned over to student-controlled and administered areas such as Student Council or Federation. Fees assessed to students will include charges for deferred or instalment payment, late registrations, lockers, etc.

3. Long-Term Debt

(a) Provincial - include amounts received from OUCAC for which debentures are issued.

(b) Other - e.g. C.M.H.C., etc.

4. Gifts, Donations and Non-Government Grants - include amounts received from companies, foundations, charitable institutions, associations, etc.

5. Other - include all other revenue such as receipts from sales in Ancillary Enterprises, income from investments, parking fees and fines, use of university facilities, rentals from property purchased from endowed funds, sale of computer services, etc.

Note: The number of full-time equivalent, full-time and part-time undergraduate students and the number of full-time equivalent, full-time and part-time graduate students, along with the number of eligible BIUs for each category, as reported to the Ministry of Colleges and Universities on form UAR1, should be inserted in the space provided at the bottom of the revenue reporting form.

..../19

E. RECONCILIATION

The sub-total for excess of revenue over expenses, including the Operating Ancillary Enterprise and Other funds, should be reconciled to the Revenue and Expense statement of the university on a separate report to be attached to the printed forms. It will be necessary in the reconciliation to show appropriations and reserves which have not been shown on the face of the reports, in such a manner that these may easily be cross-referenced to the financial statements of the university. Where a separate statement of surplus or deficit is carried by the university, details of that statement should also be shown under the reconciliation of this report, particularly as this may apply to the adjustment for appropriations and/or reserves through the surplus and/or deficit account.

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDING JUNE 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: BROCK

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	3763	0	3763	0	0	0	0	0	0	3763
(II) OTHER INSTRUCTION AND RESEARCH	316	0	316	0	0	0	0	0	0	316
(III) OTHER SALARIES AND WAGES	566	0	566	326	157	122	488	538	54	2251
TOTAL SALARIES AND WAGES	4645	0	4645	326	157	122	488	538	54	6330
2. FRINGE BENEFITS	495	0	495	37	16	13	56	61	6	684
TOTAL SALARIES AND BENEFITS	5140	0	5140	363	173	135	544	599	60	7014
3. BOOKS AND PERIODICALS	0	0	0	220	0	0	0	0	0	220
4. UTILITIES AND TAXES	0	0	0	0	0	0	0	420	120	540
5. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
6. OTHER EXPENSES	390	0	390	37	177	56	168	391	87	1306
7. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	5530	0	5530	620	350	191	712	1410	267	9080

COMPUTING COSTS: ACADEMIC 350
NON-ACADEMIC 0
TOTAL 350

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: CARLETON

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	12957	0	12957	0	0	0	0	0	0	12957
(II) OTHER INSTRUCTION AND RESEARCH	1635	0	1635	0	0	0	0	0	0	1635
(III) OTHER SALARIES AND WAGES	2786	0	2786	1664	742	640	1784	1449	202	9267
TOTAL SALARIES AND WAGES	17378	0	17378	1664	742	640	1784	1449	202	23859
2. FRINGE BENEFITS	1663	0	1663	176	80	58	178	182	22	2359
TOTAL SALARIES AND BENEFITS	19041	0	19041	1840	822	698	1962	1631	224	26218
3. BOOKS AND PERIODICALS	0	0	0	997	0	0	0	0	0	997
4. UTILITIES AND TAXES	0	0	0	0	0	0	0	1325	412	1737
5. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
6. OTHER EXPENSES	1769	0	1769	175	645	353	296	908	351	4497
7. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	20810	0	20810	3012	1467	1051	2258	3864	987	33449

COMPUTING COSTS: ACADEMIC 932
NON-ACADEMIC 535

TOTAL 1467

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: CARLETON

SOURCE OF REVENUE	TYPE OF FUND: OPERATING
1. GOVERNMENT GRANTS	
(I) PROVINCIAL:	
(A) FORMULA	23746
(B) PRIN. & INTEREST REPAYMENTS	0
(C) OTHER	1752
TOTAL PROVINCIAL GRANTS	25498
(II) FEDERAL	0
(III) OTHER	0
2. FEES (A) TUITION	6328
(B) OTHER	520
3. LONG TERM DEBT (A) PROVINCIAL	0
(B) OTHER	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	4
5. OTHER	477
TOTAL REVENUE	32827
TOTAL EXPENSES (FORWARDED FROM E1)	33449
EXCESS OF REVENUE OVER EXPENSES	-622

PER UAR-1

		NUMBER ELIGIBLE BIU'S	
UNDERGRADUATE	- FULL-TIME FTE	7562.0	5917.0
	- PART-TIME FTE	2240.7	2613.2
GRADUATE	- FULL-TIME FTE	716.0	2365.3
	- PART-TIME FTE	153.6	468.7
TOTAL		10672.3	15364.2

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: GUELPH EXCL. CMAF

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	12982	0	12982	0	0	0	0	0	0	12982
(II) OTHER INSTRUCTION AND RESEARCH	1381	0	1381	0	0	0	0	0	0	1381
(III) OTHER SALARIES AND WAGES	3812	0	3812	1327	1022	1061	1218	3750	255	12445
TOTAL SALARIES AND WAGES	18175	0	18175	1327	1022	1061	1218	3750	255	26808
2. FRINGE BENEFITS	1771	0	1771	138	106	91	129	398	25	2658
TOTAL SALARIES AND BENEFITS	19946	0	19946	1465	1128	1152	1347	4148	280	29466
3. BOOKS AND PERIODICALS	0	0	0	716	0	0	0	0	0	716
4. UTILITIES AND TAXES	0	0	0	0	0	0	0	1901	441	2342
5. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	115	0	0	0	115
6. OTHER EXPENSES	2767	0	2767	236	694	146	412	1319	396	5972
7. INTERNAL COST ALLOCATIONS	0	0	0	0	-75	0	-32	-903	0	-1010
TOTAL	22713	0	22713	2417	1747	1415	1727	6465	1117	37601

COMPUTING COSTS: ACADEMIC 1096
NON-ACADEMIC 651

TOTAL 1747

BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: GUELPH EXCL. CMAF

SOURCE OF REVENUE	TYPE OF FUND: OPERATING
1. GOVERNMENT GRANTS	
(I) PROVINCIAL:	
(A) FORMULA	28318
(B) PRIN. & INTEREST REPAYMENTS	0
(C) OTHER	441
TOTAL PROVINCIAL GRANTS	28759
(II) FEDERAL	0
(III) OTHER	0
2. FEES (A) TUITION	5846
(B) OTHER	4252
3. LONG TERM DEBT (A) PROVINCIAL	0
(B) OTHER	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0
5. OTHER	1335
TOTAL REVENUE	36186
TOTAL EXPENSES (FORWARDED FROM B1)	37601
EXCESS OF REVENUE OVER EXPENSES	-1415

PER UAR-1

		NUMBER	ELIGIBLE FIU'S
UNDERGRADUATE	- FULL-TIME FTE	8802.5	15458.5
	- PART-TIME FTE	267.5	352.2
GRADUATE	- FULL-TIME FTE	500.0	2128.3
	- PART-TIME FTE	35.0	148.6
TOTAL		9605.0	18087.6

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: LAKEHEAD

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	4529	0	4529	0	0	0	0	0	0	4529
(II) OTHER INSTRUCTION AND RESEARCH	174	0	174	0	0	0	0	0	0	174
(III) OTHER SALARIES AND WAGES	830	0	830	466	285	201	687	893	27	3389
TOTAL SALARIES AND WAGES	5533	0	5533	466	285	201	687	893	27	8092
2. FRINGE BENEFITS	461	0	461	38	22	12	95	73	1	702
TOTAL SALARIES AND BENEFITS	5994	0	5994	504	307	213	782	966	28	8794
3. BOOKS AND PERIODICALS	0	0	0	285	0	0	0	0	0	285
4. UTILITIES AND TAXES	0	0	0	0	0	0	0	604	118	722
5. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
6. OTHER EXPENSES	1118	0	1118	28	155	106	135	246	142	1930
7. INTERNAL COST ALLOCATIONS	-9	0	-9	0	0	6	9	-82	0	-76
TOTAL	7103	0	7103	817	462	325	926	1734	288	11655

COMPUTING COSTS: ACADEMIC 231
NON-ACADEMIC 231
TOTAL 462

40

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: GUELPH INCL. OMAF

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	15622	0	15622	0	0	0	0	0	0	15622
(II) OTHER INSTRUCTION AND RESEARCH	1647	0	1647	0	0	0	0	0	0	1647
(III) OTHER SALARIES AND WAGES	6259	0	6259	1327	1073	1061	1902	4931	255	16808
TOTAL SALARIES AND WAGES	23528	0	23528	1327	1073	1061	1902	4931	255	34077
2. FRINGE BENEFITS	2285	0	2285	138	111	91	201	523	25	3374
TOTAL SALARIES AND BENEFITS	25813	0	25813	1465	1184	1152	2103	5454	280	37451
3. BOOKS AND PERIODICALS	0	0	0	716	0	0	0	0	0	716
4. UTILITIES AND TAXES	0	0	0	0	0	0	0	2500	441	2941
5. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	115	0	0	0	115
6. OTHER EXPENSES	3915	0	3915	236	729	148	689	1734	396	7847
7. INTERNAL COST ALLOCATIONS	0	0	0	0	-75	0	-77	-903	0	-1055
TOTAL	29728	0	29728	2417	1838	1415	2715	8785	1117	48015

COMPUTING COSTS: ACADEMIC 1187
NON-ACADEMIC 651

TOTAL 1838

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: LAKEHEAD

SOURCE OF REVENUE	TYPE OF FUND: OPERATING
1. GOVERNMENT GRANTS	
(I) PROVINCIAL:	
(A) FORMULA	7127
(B) PRIN. & INTEREST REPAYMENTS	0
(C) OTHER	1486
TOTAL PROVINCIAL GRANTS	8613
(II) FEDERAL	57
(III) OTHER	0
2. FEES (A) TUITION	1675
(B) OTHER	27
3. LONG TERM DEBT (A) PROVINCIAL	0
(B) OTHER	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0
5. OTHER	287
TOTAL REVENUE	10859
TOTAL EXPENSES (FORWARDED FROM B1)	11655
EXCESS OF REVENUE OVER EXPENSES	-796

PER UAR-1

		NUMBER	ELIGIBLE BIU'S
UNDERGRADUATE	- FULL-TIME FTE	2344.0	3386.0
"	- PART-TIME FTE	840.0	952.0
GRADUATE	- FULL-TIME FTE	88.0	271.0
	- PART-TIME FTE	15.0	43.0
TOTAL		3287.0	4652.0

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: GUELPH INCL. OMAF

SOURCE OF REVENUE	TYPE OF FUND: OPERATING
1. GOVERNMENT GRANTS	
(I) PROVINCIAL:	
(A) FORMULA	28316
(B) PRIN. & INTEREST REPAYMENTS	0
(C) OTHER	10671
TOTAL PROVINCIAL GRANTS	38989
(II) FEDERAL	0
(III) OTHER	0
2. FEES (A) TUITION	5840
(B) OTHER	252
3. LONG TERM DEBT (A) PROVINCIAL	0
(B) OTHER	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0
5. OTHER	1547
TOTAL REVENUE	46628
TOTAL EXPENSES (FORWARDED FROM P1)	48015
EXCESS OF REVENUE OVER EXPENSES	-1387

PER UAR-1

		NUMBER	ELIGIBLE BIU'S
UNDERGRADUATE	- FULL-TIME FTE	6862.5	15458.5
	- PART-TIME FTE	267.5	352.2
GRADUATE	- FULL-TIME FTE	500.0	2128.3
	- PART-TIME FTE	35.0	148.6
TOTAL		9665.0	18087.6

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: LAURENTIAN

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	4457	0	4457	0	0	0	0	0	0	4457
(II) OTHER INSTRUCTION AND RESEARCH	187	0	187	0	0	0	0	0	0	187
(III) OTHER SALARIES AND WAGES	583	0	583	451	190	237	630	519	57	2667
TOTAL SALARIES AND WAGES	5227	0	5227	451	190	237	630	519	57	7311
2. FRINGE BENEFITS	423	0	423	29	12	15	45	50	4	578
TOTAL SALARIES AND BENEFITS	5650	0	5650	480	202	252	675	569	61	7889
3. BOOKS AND PERIODICALS	0	0	0	318	0	0	0	0	0	318
4. UTILITIES AND TAXES	0	0	0	0	0	0	0	318	100	418
5. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
6. OTHER EXPENSES	502	0	502	45	132	116	100	327	142	1364
7. INTERNAL COST ALLOCATIONS	30	0	30	3	1	3	6	-43	0	0
TOTAL	6182	0	6182	846	335	371	781	1171	303	9589

COMPUTING COSTS:

ACADEMIC	167
NON-ACADEMIC	168
TOTAL	335

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: LAURENTIAN

SOURCE OF REVENUE	TYPE OF FUND: OPERATING
1. GOVERNMENT GRANTS	
(I) PROVINCIAL:	
(A) FORMULA	5586
(B) PRIN. & INTEREST REPAYMENTS	0
(C) OTHER	1893
TOTAL PROVINCIAL GRANTS	7479
(II) FEDERAL	0
(III) OTHER	0
2. FEES (A) TUITION	1872
(B) OTHER	134
3. LONG TERM DEBT (A) PROVINCIAL	0
(B) OTHER	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0
5. OTHER	188
TOTAL REVENUE	9673
TOTAL EXPENSES (FORWARDED FROM P1)	9989
EXCESS OF REVENUE OVER EXPENSES	-316

PER UAR-1

		NUMBER ELIGIBLE BIU'S	
UNDERGRADUATE	- FULL-TIME FTE	1897.0	2631.5
	- PART-TIME FTE	1031.4	1121.4
GRADUATE	- FULL-TIME FTE	44.0	134.0
	- PART-TIME FTE	18.0	37.8
TOTAL		2990.4	3924.7

Data for Algoma have not been included.

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: HEARST (LAURENTIAN)

SOURCE OF REVENUE	TYPE OF FUND: OPERATING
1. GOVERNMENT GRANTS	
(I) PROVINCIAL:	
(A) FORMULA	207
(B) PRIN. & INTEREST REPAYMENTS	0
(C) OTHER	85
TOTAL PROVINCIAL GRANTS	292
(II) FEDERAL	0
(III) OTHER	0
2. FEES (A) TUITION	112
(B) OTHER	5
3. LONG TERM DEBT (A) PROVINCIAL	0
(B) OTHER	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0
5. OTHER	12
TOTAL REVENUE	421
TOTAL EXPENSES (FORWARDED FROM B1)	428
EXCESS OF REVENUE OVER EXPENSES	-7

PER UAR-1

		NUMBER	ELIGIBLE BIU'S
UNDERGRADUATE	- FULL-TIME FTE	30.0	30.0
	- PART-TIME FTE	154.0	154.0
GRADUATE	- FULL-TIME FTE	0.0	0.0
	- PART-TIME FTE	0.0	0.0
TOTAL		184.0	184.0

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: HEARST (LAURENTIAN)

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	163	0	163	0	0	0	0	0	0	163
(II) OTHER INSTRUCTION AND RESEARCH	77	0	77	0	0	0	0	0	0	77
(III) OTHER SALARIES AND WAGES	10	0	10	24	0	0	37	0	0	71
TOTAL SALARIES AND WAGES	250	0	250	24	0	0	37	0	0	311
2. FRINGE BENEFITS	5	0	5	1	0	0	2	0	0	8
TOTAL SALARIES AND BENEFITS	255	0	255	25	0	0	39	0	0	319
3. BOOKS AND PERIODICALS	0	0	0	14	0	0	0	0	0	14
4. UTILITIES AND TAXES	0	0	0	0	0	0	0	0	0	0
5. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
6. OTHER EXPENSES	27	0	27	5	0	0	17	45	1	95
7. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	282	0	282	44	0	0	56	45	1	428
	COMPUTING COSTS:		ACADEMIC		0					
			NON-ACADEMIC		0					
			TOTAL		0					

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: NIPISSING (LAURENTIAN)

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	717	0	717	0	0	0	0	0	0	717
(II) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0	0	0
(III) OTHER SALARIES AND WAGES	19	0	19	32	0	0	180	66	0	297
TOTAL SALARIES AND WAGES	736	0	736	32	0	0	180	66	0	1014
2. FRINGE BENEFITS	68	0	68	3	0	0	8	7	0	86
TOTAL SALARIES AND BENEFITS	804	0	804	35	0	0	188	73	0	1100
3. BOOKS AND PERIODICALS	0	0	0	37	0	0	0	0	0	37
4. UTILITIES AND TAXES	0	0	0	0	0	0	0	18	0	18
5. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	42	0	0	0	42
6. OTHER EXPENSES	142	0	142	3	0	24	110	27	0	306
7. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	946	0	946	75	0	66	298	118	0	1503

COMPUTING COSTS: ACADEMIC 0
NON-ACADEMIC 0
TOTAL 0

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: NIPISSING (LAURENTIAN)

SOURCE OF REVENUE	TYPE OF FUND: OPERATING
1. GOVERNMENT GRANTS	
(I) PROVINCIAL:	
(A) FORMULA	597
(B) PRIN. & INTEREST REPAYMENTS	0
(C) OTHER	585
TOTAL PROVINCIAL GRANTS	1182
(II) FEDERAL	0
(III) OTHER	0
2. FEES (A) TUITION	354
(B) OTHER	15
3. LONG TERM DEBT (A) PROVINCIAL	6
(B) OTHER	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0
5. OTHER	6
TOTAL REVENUE	1557
TOTAL EXPENSES (FORWARDED FROM P1)	1503
EXCESS OF REVENUE OVER EXPENSES	54

PER UAR-1		NUMBER	ELIGIBLE BIU'S
UNDERGRADUATE	- FULL-TIME FTE	228.0	228.0
	- PART-TIME FTE	197.0	197.0
GRADUATE	- FULL-TIME FTE	0.0	0.0
	- PART-TIME FTE	0.0	0.0
TOTAL		425.0	425.0

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: MCMASTER

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	12201	2586	14787	0	0	0	0	0	0	14787
(II) OTHER INSTRUCTION AND RESEARCH	3233	131	3364	0	0	0	0	0	0	3364
(III) OTHER SALARIES AND WAGES	1950	707	2657	1624	951	687	2057	2954	130	11060
TOTAL SALARIES AND WAGES	17384	3424	20808	1624	951	687	2057	2954	130	29211
2. FRINGE BENEFITS	1873	606	2479	194	122	80	266	316	16	3473
TOTAL SALARIES AND BENEFITS	19257	4030	23287	1818	1073	767	2323	3270	146	32684
3. BOOKS AND PERIODICALS	0	0	0	1141	0	0	0	0	0	1141
4. UTILITIES AND TAXES	0	0	0	0	0	0	0	1606	432	2038
5. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	205	0	0	0	205
6. OTHER EXPENSES	1960	597	2557	188	515	312	412	1348	369	5701
7. INTERNAL COST ALLOCATIONS	0	0	0	0	-198	-34	0	-247	0	-479
TOTAL	21217	4627	25844	3147	1390	1250	2735	5977	947	41290

COMPUTING COSTS: ACADEMIC 767
NON-ACADEMIC 623

TOTAL 1390

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: MCMASTER

SOURCE OF REVENUE	TYPE OF FUND: OPERATING
1. GOVERNMENT GRANTS	
(I) PROVINCIAL:	
(A) FORMULA	31496
(B) PRIN. & INTEREST REPAYMENTS	0
(C) OTHER	492
TOTAL PROVINCIAL GRANTS	31988
(II) FEDERAL	190
(III) OTHER	0
2. FEES (A) TUITION	6164
(B) OTHER	333
3. LONG TERM DEBT (A) PROVINCIAL	0
(B) OTHER	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	135
5. OTHER	1396
TOTAL REVENUE	40206
TOTAL EXPENSES (FORWARDED FROM B1)	41290
EXCESS OF REVENUE OVER EXPENSES	-1084

PER UAR-1

		NUMBER ELIGIBLE	BIU'S
UNDERGRADUATE	- FULL-TIME FTE	7500.0	12458.0
	- PART-TIME FTE	1456.0	1606.5
GRADUATE	- FULL-TIME FTE	1272.0	5161.9
	- PART-TIME FTE	161.4	482.2
TOTAL		10389.4	19708.6

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: OTTAWA

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	17861	2496	20357	0	0	0	0	0	0	20357
(II) OTHER INSTRUCTION AND RESEARCH	1517	78	1595	0	0	0	0	0	0	1595
(III) OTHER SALARIES AND WAGES	3816	992	4808	2224	735	1205	1927	2681	174	13754
TOTAL SALARIES AND WAGES	23194	3566	26760	2224	735	1205	1927	2681	174	35706
2. FRINGE BENEFITS	2367	536	2903	253	89	96	230	308	18	3897
TOTAL SALARIES AND BENEFITS	25561	4102	29663	2477	824	1301	2157	2989	192	39603
3. BOOKS AND PERIODICALS	0	0	0	1011	0	0	0	0	0	1011
4. UTILITIES AND TAXES	0	0	0	0	0	0	0	1634	435	2069
5. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	282	0	0	0	282
6. OTHER EXPENSES	2332	425	2757	231	848	274	573	3546	260	8489
7. INTERNAL COST ALLOCATIONS	0	-89	-89	0	0	0	-130	-692	0	-911
TOTAL	27893	4438	32331	3719	1672	1857	2600	7477	887	50543

COMPUTING COSTS: ACADEMIC 655
NON-ACADEMIC 1017
TOTAL 1672

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: OTTAWA

SOURCE OF REVENUE	TYPE OF FUND: OPERATING
1. GOVERNMENT GRANTS	
(I) PROVINCIAL:	
(A) FORMULA	36049
(B) PRIN. & INTEREST REPAYMENTS	0
(C) OTHER	2587
TOTAL PROVINCIAL GRANTS	38636
(II) FEDERAL	162
(III) OTHER	0
2. FEES (A) TUITION	7687
(B) OTHER	905
3. LONG TERM DEBT (A) PROVINCIAL	0
(B) OTHER	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0
5. OTHER	1034
TOTAL REVENUE	48424
TOTAL EXPENSES (FORWARDED FROM B1)	50543
EXCESS OF REVENUE OVER EXPENSES	-2119

PER UAR-1

		NUMBER	ELIGIBLE BIU'S
UNDERGRADUATE	- FULL-TIME FTE	8843.0	14062.5
	- PART-TIME FTE	2124.0	2521.0
GRADUATE	- FULL-TIME FTE	1091.0	3992.7
	- PART-TIME FTE	535.8	1991.3
TOTAL		12593.8	22567.5

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: QUEEN'S

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	15054	2586	17640	0	0	0	0	0	0	17640
(II) OTHER INSTRUCTION AND RESEARCH	2183	149	2332	0	0	0	0	0	0	2332
(III) OTHER SALARIES AND WAGES	3209	798	4007	1851	857	902	1754	2343	194	11908
TOTAL SALARIES AND WAGES	20446	3533	23979	1851	857	902	1754	2343	194	31880
2. FRINGE BENEFITS	1698	375	2073	110	45	47	189	320	34	2818
TOTAL SALARIES AND BENEFITS	22144	3908	26052	1961	902	949	1943	2663	228	34698
3. BOOKS AND PERIODICALS	0	0	0	901	0	0	0	0	0	901
4. UTILITIES AND TAXES	0	0	0	0	0	0	0	1387	466	1853
5. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
6. OTHER EXPENSES	1884	383	2267	138	927	340	318	618	707	5315
7. INTERNAL COST ALLOCATIONS	0	0	0	0	-112	0	-81	0	0	-193
TOTAL	24028	4291	28319	3000	1717	1289	2180	4668	1401	42574

COMPUTING COSTS:	
ACADEMIC	1137
NON-ACADEMIC	580
TOTAL	1717

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: QUEEN'S

SOURCE OF REVENUE	TYPE OF FUND: OPERATING
1. GOVERNMENT GRANTS	
(I) PROVINCIAL:	
(A) FORMULA	32878
(B) PRIN. & INTEREST REPAYMENTS	0
(C) OTHER	1230
TOTAL PROVINCIAL GRANTS	34108
(II) FEDERAL	0
(III) OTHER	0
2. FEES (A) TUITION	6300
(B) OTHER	303
3. LONG TERM DEBT (A) PROVINCIAL	0
(B) OTHER	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	383
5. OTHER	962
TOTAL REVENUE	42056
TOTAL EXPENSES (FORWARDED FROM P1)	42574
EXCESS OF REVENUE OVER EXPENSES	-518

PER UAR-1

		NUMBER	ELIGIBLE BIU'S
UNDERGRADUATE	- FULL-TIME FTE	6580.0	14818.5
	- PART-TIME FTE	1203.0	1356.0
GRADUATE	- FULL-TIME FTE	1000.0	3836.0
	- PART-TIME FTE	240.0	527.1
TOTAL		11023.0	20537.6

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: TORONTO

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	35840	8262	44102	0	0	0	0	0	0	44102
(II) OTHER INSTRUCTION AND RESEARCH	5746	381	6127	0	0	0	0	0	0	6127
(III) OTHER SALARIES AND WAGES	10282	3683	13965	6537	3077	1277	5024	6985	2405	39270
TOTAL SALARIES AND WAGES	51868	12326	64194	6537	3077	1277	5024	6985	2405	89499
2. FRINGE BENEFITS	4483	1438	5921	606	265	110	436	674	135	8147
TOTAL SALARIES AND BENEFITS	56351	13764	70115	7143	3342	1387	5460	7659	2540	97646
3. BOOKS AND PERIODICALS	0	0	0	1958	0	0	0	0	0	1958
4. UTILITIES AND TAXES	0	0	0	0	0	0	0	3870	1120	4990
5. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	867	0	0	0	867
6. OTHER EXPENSES	6952	1839	10791	347	3355	127	54	4189	4579	23442
7. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	-338	338	0
TOTAL	65303	15603	80906	9448	6697	2381	5514	15380	8577	128903

COMPUTING COSTS: ACADEMIC 4960
NON-ACADEMIC 1737
TOTAL 6697

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: TORONTO

SOURCE OF REVENUE	TYPE OF FUND: OPERATING
1. GOVERNMENT GRANTS	
(I) PROVINCIAL:	
(A) FORMULA	96618
(B) PRIN. & INTEREST REPAYMENTS	0
(C) OTHER	4656
TOTAL PROVINCIAL GRANTS	101274
(II) FEDERAL	0
(III) OTHER	0
2. FEES (A) TUITION	15067
(B) OTHER	915
3. LONG TERM DEBT (A) PROVINCIAL	0
(B) OTHER	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	1544
5. OTHER	10114
TOTAL REVENUE	128914
TOTAL EXPENSES (FORWARDED FROM B1)	128903
EXCESS OF REVENUE OVER EXPENSES	11

PER UAP-1

		NUMBER	ELIGIBLE BIU'S
UNDERGRADUATE	- FULL-TIME FTE	18448.0	35189.4
	- PART-TIME FTE	3757.8	5174.8
GRADUATE	- FULL-TIME FTE	4080.0	15914.6
	- PART-TIME FTE	607.2	2294.0
TOTAL		26893.0	58572.8

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: SCARBOROUGH (TORONTO)

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	2973	0	2973	0	0	0	0	0	0	2973
(II) OTHER INSTRUCTION AND RESEARCH	489	0	489	0	0	0	0	0	0	489
(III) OTHER SALARIES AND WAGES	517	0	517	326	46	118	384	923	128	2442
TOTAL SALARIES AND WAGES	3979	0	3979	326	46	118	384	923	128	5904
2. FRINGE BENEFITS	363	0	363	33	4	7	35	89	4	535
TOTAL SALARIES AND BENEFITS	4342	0	4342	359	50	125	419	1012	132	6439
3. BOOKS AND PERIODICALS	0	0	0	130	0	0	0	0	0	130
4. UTILITIES AND TAXES	0	0	0	0	0	0	0	415	126	541
5. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
6. OTHER EXPENSES	360	0	360	17	44	33	458	207	366	1485
7. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	-107	107	0
TOTAL	4702	0	4702	506	94	158	877	1527	731	8595

COMPUTING COSTS:	
ACADEMIC	94
NON-ACADEMIC	0
TOTAL	94

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: SCARBOROUGH (TORONTO)

SOURCE OF REVENUE	TYPE OF FUND: OPERATING
1. GOVERNMENT GRANTS	
(I) PROVINCIAL:	
(A) FORMULA	5604
(B) PRIN. & INTEREST REPAYMENTS	0
(C) OTHER	0
TOTAL PROVINCIAL GRANTS	5604
(II) FEDERAL	0
(III) OTHER	0
2. FEES (A) TUITION	2044
(B) OTHER	43
3. LONG TERM DEBT (A) PROVINCIAL	0
(B) OTHER	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0
5. OTHER	653
TOTAL REVENUE	8344
TOTAL EXPENSES (FORWARDED FROM B1)	8595
EXCESS OF REVENUE OVER EXPENSES	-251

PER UAR-1

		NUMBER	ELIGIBLE BIU'S
UNDERGRADUATE	- FULL-TIME FTE	3053.0	3785.7
	- PART-TIME FTE	502.0	622.5
GRADUATE	- FULL-TIME FTE	0.0	0.0
	- PART-TIME FTE	0.0	0.0
TOTAL		3555.0	4408.2

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: ERINDALE (TORONTO)

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	2618	0	2618	0	0	0	0	0	0	2618
(II) OTHER INSTRUCTION AND RESEARCH	567	0	567	0	0	0	0	0	0	567
(III) OTHER SALARIES AND WAGES	603	0	603	308	49	84	376	884	70	2374
TOTAL SALARIES AND WAGES	3788	0	3788	308	49	84	376	884	70	5559
2. FRINGE BENEFITS	317	0	317	26	5	7	34	73	0	462
TOTAL SALARIES AND BENEFITS	4105	0	4105	334	54	91	410	957	70	6021
3. BOOKS AND PERIODICALS	0	0	0	147	0	0	0	0	0	147
4. UTILITIES AND TAXES	0	0	0	0	0	0	0	419	119	538
5. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
6. OTHER EXPENSES	408	0	408	15	89	5	563	183	407	1670
7. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	-10	10	0
TOTAL	4513	0	4513	496	143	96	973	1549	606	8376

COMPUTING COSTS: ACADEMIC 143
NON-ACADEMIC 0

TOTAL 143

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: ERINDALE (TORONTO)

SOURCE OF REVENUE	TYPE OF FUND: OPERATING
1. GOVERNMENT GRANTS	
(I) PROVINCIAL:	
(A) FORMULA	5351
(B) PRIN. & INTEREST REPAYMENTS	0
(C) OTHER	34
TOTAL PROVINCIAL GRANTS	5385
(II) FEDERAL	0
(III) OTHER	0
2. FEES (A) TUITION	1794
(B) OTHER	41
3. LONG TERM DEBT (A) PROVINCIAL	0
(B) OTHER	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0
5. OTHER	520
TOTAL REVENUE	7740
TOTAL EXPENSES (FORWARDED FROM B1)	8376
EXCESS OF REVENUE OVER EXPENSES	-636

PER UAR-1

		NUMBER	ELIGIBLE BIU'S
UNDERGRADUATE	- FULL-TIME FTE	2665.0	3364.7
	- PART-TIME FTE	566.2	702.1
GRADUATE	- FULL-TIME FTE	0.0	0.0
	- PART-TIME FTE	0.0	0.0
TOTAL		3231.2	4066.8

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: TRENT

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	3303	0	3303	0	0	0	0	0	0	3303
(II) OTHER INSTRUCTION AND RESEARCH	25	0	25	0	0	0	0	0	0	25
(III) OTHER SALARIES AND WAGES	463	0	463	340	14	211	486	669	37	2220
TOTAL SALARIES AND WAGES	3791	0	3791	340	14	211	486	669	37	5548
2. FRINGE BENEFITS	369	0	369	35	1	22	51	70	3	551
TOTAL SALARIES AND BENEFITS	4160	0	4160	375	15	233	537	739	40	6099
3. BOOKS AND PERIODICALS	0	0	0	240	0	0	0	0	0	240
4. UTILITIES AND TAXES	0	0	0	0	0	0	0	208	92	300
5. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	32	0	0	0	32
6. OTHER EXPENSES	455	0	455	33	115	37	85	134	237	1096
7. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	4615	0	4615	648	130	302	622	1081	369	7767

COMPUTING COSTS: ACADEMIC 70
NON-ACADEMIC 60
TOTAL 130

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: TRENT

SOURCE OF REVENUE	TYPE OF FUND: OPERATING
1. GOVERNMENT GRANTS	
(I) PROVINCIAL:	
(A) FORMULA	4200
(B) PRIN. & INTEREST REPAYMENTS	0
(C) OTHER	1818
TOTAL PROVINCIAL GRANTS	6018
(II) FEDERAL	0
(III) OTHER	0
2. FEES (A) TUITION	1409
(B) OTHER	84
3. LONG TERM DEBT (A) PROVINCIAL	0
(B) OTHER	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0
5. OTHER	24
TOTAL REVENUE	7535
TOTAL EXPENSES (FORWARDED FROM B1)	7767
EXCESS OF REVENUE OVER EXPENSES	-232

PER UAR-1

		NUMBER ELIGIBLE	BIU'S
UNDERGRADUATE	- FULL-TIME FTE	1850.0	2292.0
	- PART-TIME FTE	425.0	542.2
GRADUATE	- FULL-TIME FTE	15.0	50.0
	- PART-TIME FTE	0.0	0.0
TOTAL		2290.0	2884.2

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WATERLOO

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	17208	0	17208	0	0	0	0	0	0	17208
(II) OTHER INSTRUCTION AND RESEARCH	2057	0	2057	0	0	0	0	0	0	2057
(III) OTHER SALARIES AND WAGES	4007	0	4007	1683	1700	1443	2275	3650	94	14852
TOTAL SALARIES AND WAGES	23272	0	23272	1683	1700	1443	2275	3650	94	34117
2. FRINGE BENEFITS	1784	0	1784	138	139	111	205	374	9	2760
TOTAL SALARIES AND BENEFITS	25056	0	25056	1821	1839	1554	2480	4024	103	36877
3. BOOKS AND PERIODICALS	0	0	0	1090	0	0	0	0	0	1090
4. UTILITIES AND TAXES	0	0	0	0	0	0	0	1060	600	1660
5. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	441	0	0	0	441
6. OTHER EXPENSES	2320	0	2320	124	1722	316	369	472	671	5994
7. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	27376	0	27376	3035	3561	2311	2849	5556	1374	46062

COMPUTING COSTS:		
	ACADEMIC	2929
	NON-ACADEMIC	632
	TOTAL	3561

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WATERLOO

SOURCE OF REVENUE	TYPE OF FUND: OPERATING
1. GOVERNMENT GRANTS	
(I) PROVINCIAL:	
(A) FORMULA	35831
(B) PRIN. & INTEREST REPAYMENTS	0
(C) OTHER	600
TOTAL PROVINCIAL GRANTS	36431
(II) FEDERAL	0
(III) OTHER	75
2. FEES (A) TUITION	8032
(B) OTHER	50
3. LONG TERM DEBT (A) PROVINCIAL	0
(B) OTHER	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0
5. OTHER	1316
TOTAL REVENUE	45904
TOTAL EXPENSES (FORWARDED FROM B1)	46062
EXCESS OF REVENUE OVER EXPENSES	-158

PER UAR-1

		NUMBER	ELIGIBLE BIU'S
UNDERGRADUATE	- FULL-TIME FTE	9750.0	15514.1
	- PART-TIME FTE	707.4	1022.6
GRADUATE	- FULL-TIME FTE	1103.0	4672.1
	- PART-TIME FTE	149.7	648.1
TOTAL		11710.1	21857.1

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WESTERN

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	22096	4109	26205	0	0	0	0	0	0	26205
(II) OTHER INSTRUCTION AND RESEARCH	1944	83	2027	0	0	0	0	0	0	2027
(III) OTHER SALARIES AND WAGES	4868	1069	5937	2805	1487	1140	2071	3731	333	17504
TOTAL SALARIES AND WAGES	28908	5261	34169	2805	1487	1140	2071	3731	333	45736
2. FRINGE BENEFITS	3150	575	3725	307	162	124	226	408	42	4994
TOTAL SALARIES AND BENEFITS	32058	5836	37894	3112	1649	1264	2297	4139	375	50730
3. BOOKS AND PERIODICALS	0	0	0	1268	0	0	0	0	0	1268
4. UTILITIES AND TAXES	0	0	0	0	0	0	0	1558	739	2297
5. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	523	0	0	0	523
6. OTHER EXPENSES	3734	332	4066	564	1256	751	758	481	1273	9149
7. INTERNAL COST ALLOCATIONS	0	0	0	0	-177	0	-125	-327	0	-629
TOTAL	35792	6168	41960	4944	2728	2538	2930	5851	2387	63338

COMPUTING COSTS: ACADEMIC 1540
NON-ACADEMIC 1188
TOTAL 2728

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WESTERN

SOURCE OF REVENUE	TYPE OF FUND: OPERATING
1. GOVERNMENT GRANTS	
(I) PROVINCIAL:	
(A) FORMULA	46969
(B) PRIN. & INTEREST REPAYMENTS	0
(C) OTHER	1293
TOTAL PROVINCIAL GRANTS	48262
(II) FEDERAL	55
(III) OTHER	180
2. FEES (A) TUITION	11064
(B) OTHER	768
3. LONG TERM DEBT (A) PROVINCIAL	0
(B) OTHER	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	115
5. OTHER	2212
TOTAL REVENUE	62656
TOTAL EXPENSES (FORWARDED FROM E1)	63338
EXCESS OF REVENUE OVER EXPENSES	-682

PER UAR-1

		NUMBER	ELIGIBLE BIU'S
UNDERGRADUATE	- FULL-TIME FTE	13357.0	21289.0
	- PART-TIME FTE	2000.0	2286.3
GRADUATE	- FULL-TIME FTE	1493.0	5218.9
	- PART-TIME FTE	98.1	420.9
TOTAL		16948.1	29215.1

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WILFRID LAURIER

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	4658	0	4658	0	0	0	0	0	0	4658
(II) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0	0	0
(III) OTHER SALARIES AND WAGES	475	0	475	442	18	318	635	600	68	2556
TOTAL SALARIES AND WAGES	5133	0	5133	442	18	318	635	600	68	7214
2. FRINGE BENEFITS	353	0	353	32	2	25	61	62	7	542
TOTAL SALARIES AND BENEFITS	5486	0	5486	474	20	343	696	662	75	7756
3. BOOKS AND PERIODICALS	0	0	0	457	0	0	0	0	0	457
4. UTILITIES AND TAXES	0	0	0	0	0	0	0	184	128	312
5. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	207	0	0	0	207
6. OTHER EXPENSES	525	0	525	85	176	83	406	341	188	1806
7. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	6011	0	6011	1016	198	633	1102	1187	391	10538

COMPUTING COSTS:		
	ACADEMIC	175
	NON-ACADEMIC	23
	TOTAL	198

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WILFRID LAURIER

SOURCE OF REVENUE	TYPE OF FUND: OPERATING
1. GOVERNMENT GRANTS	
(I) PROVINCIAL:	
(A) FORMULA	7706
(B) PRIN. & INTEREST REPAYMENTS	0
(C) OTHER	128
TOTAL PROVINCIAL GRANTS	7834
(II) FEDERAL	0
(III) OTHER	0
2. FEES (A) TUITION	2763
(B) OTHER	0
3. LONG TERM DEBT (A) PROVINCIAL	0
(B) OTHER	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	170
5. OTHER	215
TOTAL REVENUE	10982
TOTAL EXPENSES (FORWARDED FROM P1)	10538
EXCESS OF REVENUE OVER EXPENSES	444

PER UAR-1		NUMBER	ELIGIBLE BIU'S
UNDERGRADUATE	- FULL-TIME FTE	2250.0	2792.5
	- PART-TIME FTE	1851.0	2039.5
GRADUATE	- FULL-TIME FTE	197.0	464.3
	- PART-TIME FTE	20.0	92.6
TOTAL		4318.0	5388.9

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WINDSOR

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	10955	0	10955	0	0	0	0	0	0	10955
(II) OTHER INSTRUCTION AND RESEARCH	923	0	923	0	0	0	0	0	0	923
(III) OTHER SALARIES AND WAGES	1789	0	1789	1377	306	368	1108	2813	33	7794
TOTAL SALARIES AND WAGES	13667	0	13667	1377	306	368	1108	2813	33	19672
2. FRINGE BENEFITS	1222	0	1222	155	40	37	212	404	4	2074
TOTAL SALARIES AND BENEFITS	14889	0	14689	1532	346	405	1320	3217	37	21746
3. BOOKS AND PERIODICALS	0	0	0	980	0	0	0	0	0	980
4. UTILITIES AND TAXES	0	0	0	0	0	0	0	858	285	1143
5. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	262	0	0	0	262
6. OTHER EXPENSES	1401	0	1401	82	402	56	257	628	670	3496
7. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-9	-652	0	-661
TOTAL	16290	0	16290	2594	748	723	1568	4051	992	26966

COMPUTING COSTS: ACADEMIC 383
NON-ACADEMIC 365
TOTAL 748

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WINDSOR

SOURCE OF REVENUE	TYPE OF FUND: OPERATING
1. GOVERNMENT GRANTS	
(I) PROVINCIAL:	
(A) FORMULA	18750
(B) PRIN. & INTEREST REPAYMENTS	0
(C) OTHER	950
TOTAL PROVINCIAL GRANTS	19700
(II) FEDERAL	0
(III) OTHER	0
2. FEES (A) TUITION	5057
(B) OTHER	212
3. LONG TERM DEBT (A) PROVINCIAL	0
(B) OTHER	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	79
5. OTHER	1056
TOTAL REVENUE	26104
TOTAL EXPENSES (FORWARDED FROM P1)	26966
EXCESS OF REVENUE OVER EXPENSES	-862

PER UAR-1

		NUMBER	ELIGIBLE BIU'S
UNDERGRADUATE	- FULL-TIME FTE	5444.0	7816.5
	- PART-TIME FTE	2262.0	2855.7
GRADUATE	- FULL-TIME FTE	381.0	1482.3
	- PART-TIME FTE	85.0	252.8
TOTAL		8172.0	12407.3

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: YORK

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	21038	0	21038	0	0	0	0	0	0	21038
(II) OTHER INSTRUCTION AND RESEARCH	1011	0	1011	0	0	0	0	0	0	1011
(III) OTHER SALARIES AND WAGES	5884	0	5884	2147	395	1132	1754	3112	402	14826
TOTAL SALARIES AND WAGES	27933	0	27933	2147	395	1132	1754	3112	402	36875
2. FRINGE BENEFITS	2324	0	2324	179	29	87	169	258	40	3086
TOTAL SALARIES AND BENEFITS	30257	0	30257	2326	424	1219	1923	3370	442	39961
3. BOOKS AND PERIODICALS	0	0	0	1189	0	0	0	0	0	1189
4. UTILITIES AND TAXES	0	0	0	0	0	0	0	2037	586	2623
5. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	444	0	0	0	444
6. OTHER EXPENSES	1646	0	1646	216	804	132	399	369	1260	4826
7. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	-126	0	-126
TOTAL	31903	0	31903	3731	1228	1795	2322	5650	2288	48917

COMPUTING COSTS: ACADEMIC 818
NON-ACADEMIC 410

TOTAL 1228

OPERATING REVENUE BY SOURCE
BUDGET FORECAST FOR THE FISCAL YEAR ENDING APRIL 30, 1975
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: YORK

SOURCE OF REVENUE	TYPE OF FUND: OPERATING
1. GOVERNMENT GRANTS	
(I) PROVINCIAL:	
(A) FORMULA	36810
(B) PRIN. & INTEREST REPAYMENTS	0
(C) OTHER	0
TOTAL PROVINCIAL GRANTS	36810
(II) FEDERAL	0
(III) OTHER	1781
2. FEES (A) TUITION	9890
(B) OTHER	0
3. LONG TERM DEBT (A) PROVINCIAL	0
(B) OTHER	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0
5. OTHER	360
TOTAL REVENUE	48841
TOTAL EXPENSES (FORWARDED FROM P1)	48917
EXCESS OF REVENUE OVER EXPENSES	-76

PER UAR-1

		NUMBER	ELIGIBLE BIU'S
UNDERGRADUATE	- FULL-TIME FTE	10387.0	13951.5
	- PART TIME FTE	3944.0	5037.4
GRADUATE	- FULL-TIME FTE	965.0	3419.7
	- PART-TIME FTE	311.0	929.0
TOTAL		15607.0	23337.6